

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

August 15, 1984

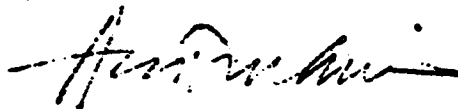
MEMORANDUM NO. 1984-39

TO: Heads of Departments and Agencies
ATTENTION: Fiscal/Administrative Officers
FROM: Hideo Murakami, Comptroller
SUBJECT: Contract Encumbrances Initially Recorded as "Claims"

For contract encumbrances that were initially recorded as non-contract encumbrances (generally referred to as "claims" encumbrances), there is a new requirement in completing State Accounting Form C-41 (the Contract Input form). Effective immediately, departments completing such forms must:

- (1) Enter the encumbrance advice number and suffix corresponding to the initial "claims" encumbrance; this information should be typed in the Optional Departmental Data column of the form.
- (2) Indicate "Claims to Contract" immediately below the appropriation symbol on the form.

Further, to assure that this unique transaction is recognized at the beginning of our contract pre-audit procedure, departments should indicate "Claims to Contract" in their transmittal letters requesting contract encumbrance.



HIDEO MURAKAMI
Comptroller

Distrib:

DEPs/Divisions

DIR-P

AUS-F

CSS

MVS

PER

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PRO-C

STP

VIP